

87th Legislative Session – 2012

Committee: Senate Taxation

Monday, January 30, 2012

P - Present
E - Excused
A - Absent

Roll Call

P Fryslie
P Hundstad
P Maher
P Nelson (Tom)
P Nygaard
P Lederman, Vice-Chair
P Hansen (Tom), Chair

OTHERS PRESENT: See Original Minutes

The meeting was called to order by chair, Senator Tom Hansen.

MOTION: TO APPROVE THE MINUTES OF WEDNESDAY, JANUARY 25TH

Moved by: Lederman
Second by: Nygaard
Action: Prevailed by voice vote.

SB 73: repeal the provisions regarding the assessment of real property located in a floodplain.

Presented by: Senator Elizabeth Kraus (Handout: 1)
Proponents: Senator Al Novstrup

MOTION: DO PASS SB 73

Moved by: Lederman
Second by: Hundstad
Action: Prevailed by roll call vote. (7-0-0-0)

Voting Yes: Fryslie, Hundstad, Maher, Nelson (Tom), Nygaard, Lederman, Hansen (Tom)

MOTION: PLACE SB 73 ON CONSENT CALENDAR

Moved by: Fryslie

Second by: Nygaard

Action: Prevailed by voice vote.

SB 91: allow shareholders of subchapter S corporations to represent the corporation in property tax appeals at the Office of Hearing Examiners.

Presented by: Senator Al Novstrup

MOTION: AMEND SB 91

91fa

On page 1, line 6, of the printed bill, after "shareholder" delete "of" and insert "or officer of a South Dakota corporation or".

On page 1, line 8, before "subchapter" insert "South Dakota corporation or".

Moved by: Nygaard

Second by: Hundstad

Action: Prevailed by voice vote.

MOTION: DO PASS SB 91 AS AMENDED

Moved by: Nygaard

Second by: Lederman

Action: Prevailed by roll call vote. (7-0-0-0)

Voting Yes: Fryslie, Hundstad, Maher, Nelson (Tom), Nygaard, Lederman, Hansen (Tom)

MOTION: AMEND TITLE OF SB 91

91fta

On page 1, line 1, of the printed bill, delete "of" and insert "or officers of South Dakota corporations or".

Moved by: Nygaard
Second by: Lederman
Action: Prevailed by voice vote.

MOTION: PLACE SB 91 ON CONSENT CALENDAR

Moved by: Lederman
Second by: Maher
Action: Prevailed by voice vote.

SB 92: exempt certain funeral services and expenses from sales and use tax.

Presented by: Senator Al Novstrup (Handout: 2)
Opponents: Jane Page, Department of Revenue
Jim Terwilliger, Bureau of Finance and Management

MOTION: REFER SB 92 TO APPROPRIATIONS

Moved by: Lederman
Second by: Frysliie
Action: Was not acted on.

MOTION: SUBSTITUTE MOTION DEFER SB 92 TO THE 41ST LEGISLATIVE DAY

Moved by: Nygaard
Second by: Lederman
Action: Failed by roll call vote. (5-2-0-0)

Voting Yes: Hundstad, Maher, Nelson (Tom), Lederman, Hansen (Tom)

Voting No: Frysliie, Nygaard

THE MOTION TO REFER SB 92 TO APPROPRIATIONS

Moved by: Lederman
Second by: Frysliie
Action: PREVAILED BY ROLL CALL VOTE. (6-1-0-0)

Voting Yes: Frysliie, Maher, Nelson (Tom), Nygaard, Lederman, Hansen (Tom)

Voting No: Hundstad

SB 123: revise how the taxes are applied to rural electric companies.

Presented by: Senator Larry Rhoden

Proponents: Ed Anderson, SD Rural Electric Association (Handout: 3)

Darla Pollman-Rogers, SD Rural Electric Association

Brad Schardin, South Dakota Rural Electric Association

Mary Duvall, SD Farm Bureau

Chris Studer, South Dakota Farmers Union

Brenda Forman, SD Association of Cooperatives

Opponents: Dianna Miller, Large School Group

Mitch Richter, SD United Schools Assn.

Wade Pogany, Associated School Boards of SD

MOTION: DO PASS SB 123

Moved by: Nygaard

Second by: Lederman

Action: Prevailed by roll call vote. (6-1-0-0)

Voting Yes: Fryslie, Maher, Nelson (Tom), Nygaard, Lederman, Hansen (Tom)

Voting No: Hundstad

MOTION: ADJOURN

Moved by: Fryslie

Second by: Lederman

Action: Prevailed by voice vote.

Lois Henry
Committee Secretary

Tom Hansen, Chair